



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR QUALIFIED POLLUTION CONTROL
T.C.A. SECTIONS 67-6-507(i), (j) OR 67-6-346**

This form must be completed and approved in order to purchase qualified pollution control exempt from sales and use tax or to obtain a credit or refund for taxes paid. In order to purchase pollution control free of sales or use tax, your application must be approved before you make the pollution control purchases. If approved, the department will send you a letter granting you authority to purchase the pollution control free of sales or use tax. In order to obtain a credit or refund for taxes previously paid, you must file the application and attach the invoices for purchases of pollution control which show the amount of taxes paid.

See the information and instructions on reverse side before completing application.

Name: _____

Location address: _____

Mailing address: _____

Entity ID: _____ Sales and Use Tax Account No.: _____ Telephone No.: _____

(1) This application is by a (check one):

- ☐ a. Motor vehicle dealer for a paint shop pollution control
- ☐ b. Dry cleaner for replacement equipment required for pollution control
- ☐ c. Other: describe business for which qualified pollution control is sought:

(2) This application is by a (check one):

- ☐ a. Purchase qualified pollution control exempt from sales and use taxes
- ☐ b. Support a claim for refund for sales and use taxes paid for qualified pollution control (attach Claim for Refund form)
- ☐ c. Support a claim for credit for sales and use taxes paid for qualified pollution control

(3) List and fully describe the pollution control (example, equipment, machinery, etc.) which you are required to purchase to be brought into compliance with pollution control laws or regulations. (Attach separate schedule if necessary).

(4) List the type of pollutants that the above-listed equipment, machinery, etc. is intended to control.

(5) List the federal, state, and/or local statutes or regulations with which you are required to come into compliance. Attach copies of correspondence from regulatory authorities regarding your requirement to come into compliance.

(6) List the source of the pollution.

(7) Beginning date for the purchases of this pollution control project: _____ Ending Date: _____

I certify that the foregoing and any accompanying information is true and correct to the best of my knowledge, information and belief. I understand that any misrepresentation or omission of information on this application may result in the assessment of additional tax liability including penalties and interest.

Signature: _____

Date: _____

Print Name: _____

Title: _____

T.C.A. § 67-6-507(i) provides for a credit of one hundred percent (100%) of the sales or use tax paid with respect to purchases of equipment by automobile body paint shops in order to comply with emission control standards imposed by governmental agencies. T.C.A. § 67-6-507(i) provides for a credit of fifty percent (50%) of the sales or use tax paid with respect to purchases of replacement equipment, as determined by the commissioner, when such equipment is purchased by dry cleaners in order to comply with emission control standards imposed by governmental agencies. Applicants must provide proof as required by the commissioner that the equipment was necessary in order to comply with emission control standards imposed by federal, state or local regulation.

T.C.A. § 67-6-346 allows a taxpayer to take a credit or refund of taxes paid, or to apply for authority to make purchases of pollution control tax exempt. This law also allows automobile body paint shops and dry cleaners to apply for a refund or to purchase pollution control described in T.C.A. Sections 507(i) and (j) tax exempt.

Pollution control must be required to bring the purchaser into compliance with pollution control laws or regulations, whether federal, state or local. Tangible personal property and facilities that become real property may qualify. The purpose of this legislation is to benefit and support those businesses other than manufacturers that create pollution or waste in the course of their operations and which are mandated by law to control, treat or dispose of those wastes. The credit provided does not apply to taxpayers that primarily process, treat, or control pollution created by others. If you are a manufacturer, you should determine whether the pollution control which you are purchasing qualifies for in the industrial machinery exemption set forth in T.C.A. § 67-6-102(14) before completing this application.

A contractor who is installing pollution control must file an application with the department and must attach a copy of the contract to its application. The taxpayer who hires a contractor must also file an application with the department. If both applications are approved, authority to purchase tax exempt will be extended to the contractor for the pollution control project credit directly to the taxpayer. Credits or refunds will not be approved, applied or paid to the contractor.

Instructions for completing application: Enter your exact name, location address, mailing address (if different from location), entity identification number (same as your federal employment identification number), sales and use tax registration number and telephone number.

- (1) Check the appropriate box to identify your type of business. If other than an automobile body paint and body shop or dry cleaner, you must fully describe the type of business that is making application and check box (c).
- (2) Check the appropriate box to identify whether you are seeking to purchase pollution control tax exempt or are seeking a credit or refund for taxes previously paid. If you are seeking a credit or refund, attach invoices or other documents evidencing that tax has been paid. If you are seeking a refund, you must also submit a Claim for Refund form which may be obtained from any of the Taxpayer Services offices listed below. If approved, the refund or a credit memo will be generated directly to the taxpayer. **A credit notice must be approved and issued before you can take a pollution control credit on your tax return.**
- (3) Describe the type of pollution control purchased or to be purchased.
- (4) Describe the type of pollution which is being addressed with this pollution control.
- (5) Provide citations to the applicable federal, state or local statutes or regulations with which you are required to comply. Attach correspondence from regulatory authorities which specifically requires you to come into compliance.
- (6) Describe how the pollution is generated or created. If the pollution is generated or created by someone other than you, list the name, address, and Entity ID of the taxpayer, and describe your relationship to the taxpayer. If you are a contractor, attach a copy of your contract to this application and provide a brief description of your contractual duties.
- (7) List the beginning and end dates for the purchase of pollution control.

Ensure that the Application for Qualified Pollution Control (RV-F1303201) is completed fully and is legible and signed. Attach copies of all pertinent documents, including a Claim for Refund form, if applicable. Upon approval, taxpayers will be issued a pollution control exemption certificate.

Mail to: Tennessee Department of Revenue, Taxpayer Services Division, Andrew Jackson State Office Building, 3rd Floor, Nashville, TN 37242.

For additional information or to obtain a Claim for Refund form, you may call any of the following help numbers:

Chattanooga	(423) 634-6266	Knoxville	(865) 594-6100
Jackson	(731) 423-5747	Memphis	(901) 213-1400
Johnson City	(423) 854-5321	Nashville	(615) 253-0600

Tennessee residents can also call our statewide toll-free number at 1-800-342-1003. Out-of-state callers may dial (615) 253-0600.